

Local Government Services Bureau - Entity and Reporting Summary

Active Entity Type - as of March 7, 2022	Number per Type	Type of Reports Required in FY2020		Other Reports	Audits required by entity type based on reported AFR revenue FY2020
		AFR	Budget	Financial Review ***	Audit*
AIRPORT AUTHORITIES	14	x			8
BUSINESS IMPROVEMENT DISTRICTS	13	x			3
CEMETERY DISTRICTS	73	x			0
CITIES AND TOWNS	125	x	x	x	41
CONSERVATION DISTRICTS	56	x			0
COUNTIES	56	x	x		31
COUNTY HOUSING AUTHORITIES	1	x	x		1
COUNTY WATER AND SEWER DISTRICTS	156	x			9
DRAINAGE DISTRICTS	19	x			0
ENTITIES INCLUDED IN COUNTY/CITY AUDIT	2	x	x		0
FIRE DEPARTMENT RELIEF ASSOCIATIONS	89	x			1
FIRE SERVICE AREAS	31	x			0
HOSPITAL DISTRICTS	21	x			7
IRRIGATION DISTRICTS	54	x			11
MOSQUITO DISTRICTS	1	x			0
MULTIJURISDICTIONAL & OTHER DISTRICTS	15	x			3
MUNICIPAL HOUSING AUTHORITIES	11	x			7
OTHER COOPERATIVES	1	x			0
PARK AND RECREATION DISTRICTS	11	x			1
PARKING COMMISSIONS	1	x			1
PORT AUTHORITIES	9	x			5
REFUSE DISPOSAL DISTRICTS	5	x			2
REGIONAL WATER & WASTEWATER AUTHORITIES	4	x			4
RESORT DISTRICTS	3	x			1
RURAL FIRE DISTRICTS	180	x			14
SCHOOL DISTRICTS **	306	x		x	232
SOCIAL SECURITY ADMIN	2	x			0
SPECIAL EDUCATION COOPERATIVES	21	x			19
TELEVISION DISTRICTS	46	x			0
URBAN RENEWAL AGENCIES & RELATED DIST	2	x			1
URBAN TRANSPORTATION DISTRICTS	5	x			3
<b>Grand Total</b>	<b>1333</b>				<b>405</b>

\*Audits are required if revenues exceed \$750,000

\*\* OPI reviews the annual financial reports. School Districts have same audit \$ threshold. Those under \$750K total revenue are required to have Financial Reviews by OPI.

\*\*\* Towns are the only local government entities required to have a Financial Review every 4 years (if no audit).



## Delinquent Annual Reports

The Montana Single Audit Act was established to help ensure that Montana local governments provide transparency and accountability to their taxpayers. The Act requires that all local governments complete annual financial reports. The following local governments are delinquent in filing their annual financial reports as of March 7, 2022:

Fiscal Year	Entity Name	Fiscal Year End	Report Due Date
<b>2019</b>	Edgar Rural Fire Dist No. 4	6/30/2019	12/31/2019
	Ronan Library Dist	6/30/2019	12/31/2019
	Town of Lodge Grass	6/30/2019	12/31/2019
	Town of Nashua	6/30/2019	12/31/2019
<b>2020</b>	Centennial Cemetery Dist	12/31/2020	6/30/2021
	Edgar Rural Fire Dist No. 4	6/30/2020	12/31/2020
	Gallatin County	6/30/2020	12/31/2020
	Green Tree Meadows County Water/Sewer Dist	6/30/2020	12/31/2020
	Ronan Library Dist	6/30/2020	12/31/2020
	Sand Coulee Fire Service Area	12/31/2020	6/30/2021
	Town of Lodge Grass	6/30/2020	12/31/2020
	Town of Nashua	6/30/2020	12/31/2020
<b>2021</b>	Beartooth Park & Recreation Dist	6/30/2020	12/31/2021
	Big Horn Conservation Dist	6/30/2020	12/31/2021
	Broadview Rural Fire Dist	6/30/2020	12/31/2021
	Chinook Division Irrigation Assoc	6/30/2020	12/31/2021
	City of Belgrade	6/30/2020	12/31/2021
	City of Colstrip	6/30/2020	12/31/2021
	City of Hamilton	6/30/2020	12/31/2021
	City of Helena	6/30/2020	12/31/2021
	City of Laurel	6/30/2020	12/31/2021
	City of Libby	6/30/2020	12/31/2021
	City of Ronan	6/30/2020	12/31/2021
	City of Shelby	6/30/2020	12/31/2021
	City of Thompson Falls	6/30/2020	12/31/2021
	Clancy Fire Service Area	6/30/2020	12/31/2021
	Colstrip Park & Recreation Dist	6/30/2020	12/31/2021
	County Water Dist of Billings Heights	6/30/2020	12/31/2021
	Dawson County	6/30/2020	12/31/2021
	Dayton/Lake County Water & Sewer Dist	6/30/2020	12/31/2021
	Edgar Rural Fire Dist No. 4	6/30/2020	12/31/2021
	Evergreen No. 1 Rural Fire Dist	6/30/2020	12/31/2021
	Gallatin Canyon County Water and Sewer District	6/30/2020	12/31/2021
	Gallatin County	6/30/2020	12/31/2021
	Granite County	6/30/2020	12/31/2021
	Grass Range Volunteer Fire Dept Relief Assoc	6/30/2020	12/31/2021
	Grassy Mountain Fire Dist	6/30/2020	12/31/2021
	Green Tree Meadows County Water/Sewer Dist	6/30/2020	12/31/2021

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2021	Helena Business Improvement Dist	6/30/2020	12/31/2021
	Helena Tourism Business Improvement Dist	6/30/2020	12/31/2021
	Hill County	6/30/2020	12/31/2021
	Judith Gap Fire Dept Relief Assoc	6/30/2020	12/31/2021
	Lincoln Lewis & Clark Sewer Dist	6/30/2020	12/31/2021
	Little Beaver Conservation Dist	6/30/2020	12/31/2021
	Lost Creek Antelope Rural Fire Dist	6/30/2020	12/31/2021
	Lower Willow Creek Drainage Dist	6/30/2020	12/31/2021
	Madison Valley Hospital Dist	08/31/2020	12/31/2021
	Malta Cemetery Dist	6/30/2020	12/31/2021
	Marion Fire Dist	6/30/2020	12/31/2021
	Missoula County	6/30/2020	12/31/2021
	Nashua Fire Dept Relief Assoc	6/30/2020	12/31/2021
	North Valley County Water & Sewer Dist	6/30/2020	12/31/2021
	Northern Express Transportation Authority	6/30/2020	12/31/2021
	Park Conservation Dist	6/30/2020	12/31/2021
	Plains Public Library District	6/30/2020	12/31/2021
	Poplar Fire Dept Relief Assoc	6/30/2020	12/31/2021
	Public Housing Authority of Butte	6/30/2020	12/31/2021
	Red Rock River Water & Sewer Dist	6/30/2020	12/31/2021
	Ronan Housing Authority	6/30/2020	12/31/2021
	Ronan Library Dist	6/30/2020	12/31/2021
	Simms Fire Service Area	6/30/2020	12/31/2021
	Stillwater County	6/30/2020	12/31/2021
	Sula TV Dist	6/30/2020	2/28/2022
	Tiffin Tracts Water Users Assoc	6/30/2020	12/31/2021
	Town of Bainville	6/30/2020	12/31/2021
	Town of Broadus	6/30/2020	12/31/2021
	Town of Chester	6/30/2020	12/31/2021
	Town of Drummond	6/30/2020	12/31/2021
	Town of Fairview	6/30/2020	12/31/2021
	Town of Flaxville	6/30/2020	12/31/2021
	Town of Fromberg	6/30/2020	12/31/2021
	Town of Grass Range	6/30/2020	12/31/2021
	Town of Judith Gap	6/30/2020	12/31/2021
	Town of Lodge Grass	6/30/2020	12/31/2021
	Town of Medicine Lake	6/30/2020	12/31/2021
	Town of Moore	6/30/2020	12/31/2021
	Town of Nashua	6/30/2020	12/31/2021
	Town of Pinesdale	6/30/2020	12/31/2021
	Town of Stevensville	6/30/2020	12/31/2021
	Town of Valier	6/30/2020	12/31/2021
	Town of Whitehall	6/30/2020	12/31/2021

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<b>2021</b>	Town of Winnett	6/30/2020	12/31/2021
	Twin Bridges Cemetery Dist	6/30/2020	12/31/2021
	West End Cemetery Dist	6/30/2020	12/31/2021
	Whitefish County Water & Sewer Dist	6/30/2020	12/31/2021



DEPARTMENT OF  
ADMINISTRATION

## Delinquent Budget Report

The Local Government Budget Act requires that counties, cities and towns, and consolidated cities-counties submit a complete copy of their final budget together with a statement of tax levies to the Department of Administration by the later of October 1 or 60 days after receipt of taxable values from the Department of Revenue. The following local governments did not submit their budget and statement of tax levies by the due date.

Entity Name	Fiscal Year	Budget Due Date
Broadwater County	2014	10/1/2013
	2015	10/1/2014
City of Poplar	2012	10/1/2011
	2013	10/1/2012
	2014	10/1/2013
	2015	10/1/2014
	2022	10/1/2021
City of Ronan	2021	10/1/2020
	2022	10/1/2021
Gallatin County	2015	10/1/2014
Glacier County	2014	10/1/2013
Meagher County	2015	10/1/2014
	2022	10/1/2021
Missoula County	2020	10/1/2019
Town of Bainville	2021	10/1/2020
	2022	10/1/2021
	2014	10/1/2013
Town of Cascade	2022	10/1/2021
Town of Flaxville	2022	10/1/2021
Town of Judith Gap	2019	10/1/2018
Town of Lodge Grass	2020	10/1/2019
	2021	10/1/2020
	2022	10/1/2021
	2020	10/1/2019
Town of Nashua	2021	10/1/2020
	2022	10/1/2021
	2020	10/1/2019